IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO. 17 OF 2005

Commissioner of the Central
Excise, Pune-I. ... Appellant.

V/s.

M/s.Finolex Industries. ... Respondent.

Y.S.Bhate i/b. T.C.Kaushik
for the appellant- Revenue.

CORAM : V.C.DAGA AND J.P.DEVADHAR, JJ.

DATED : 26th October 2005.

P.C. :

. Heard learned counsel for the appellant.

. Perused appeal papers and impugned order.

. The Tribunal in the impugned order has relied upon the judgment of its larger Bench in the case of **Jawahar Mills Ltd. v. Commissioner of Central Excise**, 1999 (108) ELT 47 which has been accepted by the Revenue. Learned counsel for the Revenue could not distinguish the said judgment. No substantial question of law is involved.

. Appeal is dismissed in limine with no order as to costs.

(J.P.DEVADHAR, J.) **(V.C.DAGA, J.)**